

 सत्यमेव जयते	<b>राजस्थान राजपत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
	<b>साधिकार प्रकाशित</b>	<b>Published by Authority</b>
	<p>पौष 28, बुधवार, शाके 1944-जनवरी 18, 2023  <i>Pausa 28, Wednesday, Saka 1944- January 18, 2023</i></p>	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा  
अधिसूचनाएं।

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, December 30, 2022**

**S.O.131** .-In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Rajasthan No. F.12(56)FD/Tax/2017-Pt-I-50 dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification,

(i) against S.No. 12, in column (3), after the entry, the following explanation shall be inserted, namely-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

i. the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;

ii. such renting is on his own account and not that of the proprietorship concern.”;

(ii) S.No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01<sup>st</sup> January, 2023.

**[F.12(15)FD/TAX/2022-90]**

**By Order of the Governor,**

Namrata Vrishni,  
**Joint Secretary to the Government.**